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U. S. Department of Agriculture

UNITED STATES DEPARTMENT OF AGRICULTURE

FARM MANAGEMENT AND FARM ECONOMICS

LIVE-STOCK RECORD BOOK

..... COUNTY FARM BUREAU

AND

UNITED STATES DEPARTMENT OF AGRICULTURE

COOPERATING

Record for year beginning, 19.....

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Name..... Township.....

Post Office..... Rural Route.....

For assistance in keeping this record consult your County Agricultural Agent or write to the

OFFICE OF FARM MANAGEMENT AND FARM ECONOMICS

UNITED STATES DEPARTMENT OF AGRICULTURE

WASHINGTON, D. C.

ESTIMATING GRAIN, HAY, AND SILAGE

To find the number of bushels of grain or shelled corn in a bin: Multiply the length by the width by the depth (all in feet), then multiply by 8 and divide by 10.

To find the number of bushels of ear corn in a crib: Multiply the length by the width by the average depth (all in feet) then multiply by 4 and divide by 10. If the crib is round, multiply the distance around the crib by the diameter by the depth of the corn (all in feet) and divide by 10.

To find the number of tons of hay in a mow: Multiply the length by the width by the height (all in feet) and divide by 400 to 525, depending on the kind of hay and on how long it has been in the mow.

To find the number of tons of hay in a stack: Multiply the overthrow (the distance from the ground on one side over the top of the stack to the ground on the other side) by the length by the width (all in feet); multiply by 3; divide by 10, and then divide by 500 to 600.

CAPACITIES OF SILOS

| HEIGHT OF SILO. | INSIDE DIAMETER OF SILO IN FEET. | | | | HEIGHT OF SILO. | INSIDE DIAMETER OF SILO IN FEET. | | | |
|--------------------|----------------------------------|--------------|--------------|--------------|--------------------|----------------------------------|--------------|--------------|--------------|
| | 12 | 14 | 16 | 18 | | 12 | 14 | 16 | 18 |
| <i>Feet.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Feet.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> |
| 20 | 38 | 51 | 67 | 85 | 31 | 70 | 96 | 125 | 158 |
| 21 | 40 | 55 | 72 | 91 | 32 | 74 | 100 | 131 | 166 |
| 22 | 43 | 59 | 77 | 97 | 33 | 77 | 105 | 138 | 173 |
| 23 | 46 | 63 | 82 | 103 | 34 | 80 | 109 | 143 | 181 |
| 24 | 49 | 66 | 87 | 110 | 35 | 84 | 114 | 149 | 188 |
| 25 | 52 | 70 | 92 | 116 | 36 | 87 | 118 | 155 | 196 |
| 26 | 55 | 74 | 97 | 123 | 37 | 90 | 123 | 161 | 204 |
| 27 | 58 | 79 | 103 | 130 | 38 | 94 | 128 | 167 | 212 |
| 28 | 61 | 83 | 108 | 137 | 39 | 97 | 133 | 174 | 221 |
| 29 | 64 | 87 | 114 | 144 | 40 | 101 | 138 | 180 | 229 |
| 30 | 67 | 91 | 119 | 151 | | | | | |

SILAGE REMAINING IN SILO IN SPRING

APPROXIMATE AMOUNT AT DIFFERENT DEPTHS

| DEPTH SILAGE REMAINING. | IF SILAGE WAS 20 TO 30 FEET DEEP BEFORE ANY WAS FED. | | | | IF SILAGE WAS 30 TO 40 FEET DEEP BEFORE ANY WAS FED. | | | |
|-------------------------------|---|--------------|--------------|--------------|---|--------------|--------------|--------------|
| | INSIDE DIAMETER IN FEET. | | | | INSIDE DIAMETER IN FEET. | | | |
| | 12 | 14 | 16 | 18 | 12 | 14 | 16 | 18 |
| <i>Feet.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> | <i>Tons.</i> |
| 1 | 3 | 4 | 5 | 6 | 4 | 5 | 6 | 7 |
| 2 | 6 | 7 | 8 | 13 | 7 | 9 | 11 | 15 |
| 3 | 9 | 11 | 13 | 19 | 10 | 14 | 18 | 22 |
| 4 | 12 | 15 | 18 | 25 | 14 | 18 | 24 | 30 |
| 5 | 14 | 19 | 23 | 31 | 17 | 23 | 30 | 37 |
| 6 | 17 | 22 | 28 | 37 | 20 | 27 | 35 | 44 |
| 7 | 20 | 26 | 32 | 43 | 23 | 31 | 41 | 51 |
| 8 | 22 | 29 | 37 | 49 | 26 | 35 | 46 | 58 |
| 9 | 24 | 32 | 41 | 54 | 29 | 40 | 52 | 65 |
| 10 | 27 | 36 | 45 | 59 | 32 | 44 | 59 | 72 |
| 11 | 29 | 39 | 49 | 64 | 35 | 48 | 62 | 78 |
| 12 | 31 | 42 | 53 | 69 | 38 | 51 | 67 | 85 |
| 13 | 33 | 45 | 57 | 74 | 41 | 55 | 72 | 91 |
| 14 | 35 | 47 | 60 | 78 | 44 | 59 | 77 | 97 |
| 15 | 37 | 50 | 64 | 83 | 46 | 63 | 82 | 103 |

HOW TO KEEP THE RECORD

Read Carefully the Instructions at the Top and Bottom of Each Page

For assistance in closing the year's record turn to the inside of the back cover page

This book furnishes a simple, yet complete, set of forms for keeping an account of any *one* of the kinds or classes of live stock on the farm. It is published for the convenience of farmers who wish to make a study of the cost of producing milk, beef, pork, or mutton; or for those who wish to learn what it is costing them to carry their horses and mules through the year. For assistance in closing this book see inside of back cover page.

KIND OF STOCK.

Wherever the words "stock" or "animals" appear in this book they apply to that particular class of live stock (dairy cattle, beef cattle, hogs, or sheep) upon which the record is kept.

DATE TO TAKE INVENTORY.

Where the stock is raised on the farm, and where the record is upon dairy cattle or upon horses and mules, use January 1 as the date of inventory. Where cattle, hogs, or sheep are bought to fatten for market, use the date of purchase of the first animal as the opening day, and exactly the same date the next year as the closing date.

THE INVENTORY OF ANIMALS AND FEEDS.

Pages 4, 5, and 14, 15. In taking the inventory place values upon the stock and upon feed and supplies for this stock as closely as one can estimate what they could be sold for, right where they are, upon the day this record is started. Do the same at the end of the year when closing the year's business.

THE INVENTORY OF BUILDINGS AND EQUIPMENT.

Page 2. Under the present cost of building material and when no book records have previously been kept on the farm, the first inventory values to be placed on buildings and other permanent equipment (concrete feeding floors, mills, tanks, feeding troughs, bunks, etc.) are determined in the following manner: First, carefully estimate the present replacement cost of the building as originally built, but under present cost of building materials and skilled labor; second, divide this replacement cost by the years in the building's expected life of service, to get a rate of yearly depreciation, third, multiply this yearly rate of depreciation (in dollars) by the number of years since the building was built, and, fourth, subtract this amount from the replacement cost. The closing inventory should be based upon the valuations determined in the opening inventory, taking into consideration money spent in repairs and renewals and allowing depreciation upon the opening inventory values.

NEW BUILDINGS AND EQUIPMENT BOUGHT OR BUILT DURING THE YEAR.

Page 3. These expenditures are kept to help in arriving at a correct inventory of new equipment and buildings at the end of the year. The entire cost of new buildings or new equipment should not be borne by one year's business, but should be cared for by charging each year's business with interest, depreciation, and repairs upon the buildings and equipment used by the stock during the year.

SALES.

Pages 6 to 8, inclusive. With meat-producing animals the sale of stock (page 8) will be the largest source of income; but with dairy cattle, milk and cream sold or consumed on the farm (pages 6 and 7) will be the principal source of live-stock income.

The *Stock Sales* account should carry only the receipts from the sale of animals, and the estimated value of any animals given to hired help, together with the value of butchered animals consumed by the farm family.

PURCHASES.

Pages 11 to 15, inclusive. The purchase of stock (page 11), the cash spent for supplies (pages 12 and 13), and feed (pages 14 and 15) are to be entered upon separate pages for convenience in keeping the record and to make possible the separation of the factors of cost in raising and feeding live stock.

GRAIN SET ASIDE FOR STOCK ON RECORD BUT AFTERWARDS FED TO OTHER ANIMALS ON THE FARM.

Page 15. In case feed, raised or bought, has been charged against stock on pages 14 and 15, but some of it is taken out and fed to other stock on the farm, the quantity and value of the feed withdrawn should be subtracted from that already entered on pages 14 and 15.

FEEDING STOCK ON RECORD AND OTHER ANIMALS OUT OF THE SAME BINS.

Pages 14 and 15. *A careful record of feed is important.* When it is impossible to keep the grain raised or bought in a separate bin or crib for the animals on which this book is being kept, keep a feeding record on them and enter the feed fed each month on pages 14 and 15.

WHEN HOGS FOLLOW CATTLE.

Page 18. Keep record of hogs behind cattle, and for assistance in arriving at a value for waste see inside of back cover page.

LABOR ON STOCK.

Pages 20 and 21. A very satisfactory record of labor may be kept by recording once a month the amount of time spent daily in feeding and caring for the stock, then multiply by the number of days in the month. All special labor, as fencing corn for hogging down, labor at lambing, farrowing, calving or foaling time, etc., should be recorded.

Read carefully the instructions at the top and bottom of each page.

[illegible]

The column on the left is the opening inventory, the one on the right is the closing inventory.

SPECIAL LIVE-STOCK EQUIPMENT BOUGHT OR BUILT DURING THE YEAR

3

Include on this page the cost of new tools, permanent fences, and building material of every kind used in the making of new live-stock equipment, together with the value of all man and horse labor used in building this equipment. This labor should *not* be included in the man and horse labor on pages 20 and 21.

[illegible]

Record on pages 20 and 21 all the labor used in putting up temporary fences for pasture, cleaning out buildings, and the necessary labor for keeping equipment in good running order.

TOTAL VALUE,

In taking the inventories, it is well to place conservative farm values on live stock rather than values which have resulted from violent market fluctuations. Where possible, meat animals should be weighed at the time of inventory, even though the animals are not necessarily purchased and sold by the pound.

5

[illegible]

(Carry total forward to page 24, line 1.)

TOTAL VALUE,

Before taking the closing inventory, add the number of animals recorded in the opening inventory to the number of animals bought and the number raised; subtract from them the number of animals sold, butchered, given to hired help, and the number lost by death. The remainder should be the number on hand at the end of the year.

RECEIPTS FROM SALE OF STOCK PRODUCTS

Include on this page stock products sold, also milk and cream consumed on the farm. Some of the live-stock products are milk, cream, butter, hides, wool, and pelts. If the record is upon horses, enter on this page the share of money actually received for work off the farm which can be attributed to the use of horses.

| DATE. | ITEM. | DOLLARS. | CTS. |
|----------------------------------|-------|----------|------|
| (Carry total forward to page 7.) | | TOTAL, | |
| | | | |

Record on this page money received in service fees.

Meat sold or consumed on the farm, coming from the slaughter of stock included in this record, should not be recorded on this page but should be entered on page 8.

7

[illegible]

TOTAL,

Meat sold or consumed on the farm, coming from the slaughter of stock included in this record, should not be recorded on this page but should be entered on page 8.

[illegible]

(Carry total forward to page 24, line 2.)

TOTAL VALUE,

If animals are disposed of in a trade, put on this page their value in dollars and cents regardless of what was received in trade for them.

Copy on this page the figures from sale statements covering the sale of stock on record. The form of this page corresponds somewhat to the sale sheets received from a live-stock commission firm when stock, consigned to the firm, has been sold. The difference is that this page is ruled off so as to give spaces to record three shipments.

| No. of Head. | Kind of Animals. | Total Weight of Shipment. | Price per Hundred Pounds. | Fourth Shipment. | | Fifth Shipment. | | Sixth Shipment. | |
|--|------------------|------------------------------|---------------------------------|----------------------|------------|----------------------|------------|-----------------|------------|
| | | | | Market | Date | Market | Date | Market | Date |
| Fourth | Shipment. | | | Dollars. | Cts. | Dollars. | Cts. | Dollars. | Cts. |
| Fifth | Shipment. | | | (Place total below.) | | | | | |
| Sixth | Shipment. | | | | | (Place total below.) | | | |
| GROSS RECEIPTS, | | | | | | | | | |
| Shippers' Protective League, Insurance against fire in yards, War tax, Terminal, Yardage, Hay, lbs. @ Corn, bus. @ Arbitration, Inspection on hogs, Commission, Freight, | | | | | | | | | |
| TOTAL EXPENSES, NET PROCEEDS, | | | | | | | | | |

(Transfer to page 8.)

Transfer the net proceeds of each shipment from this page to page 8.

11

If animals are gotten in a trade, place on this page their value in dollars and cents, regardless of what was traded for them.

[illegible]

Enter all cash expenses other than feed, new equipment, and labor on this page. Service charges, veterinary, freight, feed in transit, insurance and taxes on animals, together with the cost of trips to market, telephone calls and telegrams in buying and selling stock, and expenses preparing cars for shipping are some of the expenses belonging on this page. New equipment or the material for new equipment should be entered on page 3.

If this book is being kept on hogs, some items of expense will be serum, other medicines, vaccinating, hog rings, etc. Place taxes and insurance on stock among the expenses.

MISCELLANEOUS CASH EXPENSES

13

If this book is being kept on cattle, some special items of expense in addition to those listed at the top of page 12 may be vaccinating and dehorning; if on sheep, shearing charges, wool bags, twine and tar.

If this book is on horses include among horse expenses cost of harness repairs, horseshoeing, etc. Enter insurance and taxes upon this stock on this page.

TOTAL,

When corn is purchased state whether it is ear corn, shelled corn, corn-and-cob meal, or ground corn. Include salt, coal slack, lime, etc., in the opening inventory of feeds if there is any on hand.

15

| DATE. | KIND OF FEED. | AMOUNT. | PRICE. | AMOUNT PAID. | |
|-------|--|---------|--------|--------------|------|
| | Brought forward from page 14. | | | Dollars. | Cts. |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | TOTAL, | | | |
| | Closing inventory of feeds bought and entered above, but not fed out to stock. | | | | |
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| | | | | | |
| | | TOTAL, | | | |

(Carry balance forward to page 24, line 13.)
BALANCE,

BALANCE,

Where stock is turned in on the standing corn, charge the corn to the animals on the bushel basis, at farm price, less cost of harvesting.

[illegible]

17

[illegible]

(Carry total of the last column forward to page 24, line 15.)

[illegible]

CATTLE CREDIT WHEN HOGS FOLLOW

[illegible]

(Carry farm value of pork from waste to page 24, line 4.)

BIRTH RECORD

This page is divided for use in keeping fall and spring pig numbers separate. If this book is kept on horses, cattle, or sheep, disregard the "Spring" and "Fall" headings.

SPRING

[illegible]

FALL

[illegible]

A very satisfactory record of chore labor may be kept by finding once a month the amount of time spent doing the daily chores on the stock, then multiply by the number of days in the month and make one entry of this total opposite the last day of the month.

| DATE. | JANUARY. | | FEBRUARY. | | MARCH. | | APRIL. | | MAY. | | JUNE. | |
|-------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|
| | Man hours. | Horse hours. | Man hours. | Horse hours. | Man hours. | Horse hours. | Man hours. | Horse hours. | Man hours. | Horse hours. | Man hours. | Horse hours. |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
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| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | |

The labor used in preparing the ground and sowing the green pastures, where these are annual pastures, should be recorded on this page. (See lines 17 and 18 on page 24.)

[illegible]

All special labor, as fencing corn for hogging down, labor at lambing, farrowing, calving, or foaling time, etc., should be recorded in this labor record. (See lines 17 and 18 on page 24.)

SUMMARY

| | | |
|---|-------------------|--|
| 1. Inventory value of stock at close of year (page 5)..... | | |
| 2. Total sales of stock (including stock butchered or given hired help) (page 8)..... | | |
| 3. Total sales of stock products (page 7)..... | | |
| 4. Credit for waste (hogs following cattle) ¹ (page 18)..... | | |
| 5. Credit for manure ² (see back cover page)..... | | |
| 6. TOTAL INCOME FROM STOCK..... | (By addition.) | |
| 7. Inventory value of stock at beginning of year (page 4)..... | | |
| 8. Total purchase of stock (page 11)..... | | |
| 9. TOTAL COST OF STOCK..... | (By addition.) | |
| 10. NET INCREASE FROM STOCK (line 6 minus line 9)..... | (By subtraction.) | |
| 11. Equipment balance (page 2)..... | | |
| 12. Miscellaneous cash expenses (page 13)..... | | |
| 13. Feed bought (page 15)..... | | |
| 14. Farm feed raised and fed to stock (page 16)..... | | |
| 15. Use of pasture or forage crops (page 17)..... | | |
| 16. Charge for cattle waste (hogs following cattle) ³ (page 18)..... | | |
| 17. Cost of man labor hours @ per hour (pages 20 and 21)..... | | |
| 18. Cost of horse labor hours @ per hour (pages 20 and 21)..... | | |
| 19. Interest on average investment ⁴ @ per cent..... | | |
| 20. Overhead charge ⁵ | | |
| 21. TOTAL EXPENSES..... | (By addition.) | |
| 22. NET PROFIT OR LOSS (line 10 minus line 21)..... | (By subtraction.) | |

¹ Use line 4 only when record is on cattle and when hogs follow these cattle.² Give no credit for manure dropped on pasture.³ Use line 16 when record is on hogs and when these hogs follow cattle.⁴ For method of determining average investment read carefully instructions on inside of back cover page under "Line 19."⁵ Overhead charge will be approximately 5 per cent of the sum of the costs expressed in lines 11 to 19, inclusive.

DIRECTIONS FOR MAKING YEARLY SUMMARY ON PAGE 24

Check over the feed records carefully before making yearly summary

Line 1. Total the "Value" column on page 5 and transfer total to line 1.

Line 2. Total the "Value" column on page 8 and transfer total to line 2. Before making this transfer read carefully footnote at the bottom of page 5.

Line 3. Total page 6 and carry total forward to page 7. Total page 7 and transfer the total of page 7 to line 3.

Line 4. If record book is *not* kept on cattle do *not* use this line. If record book is kept on cattle, and some hogs follow these cattle, fill in the *lower* half of page 18 and transfer the total of column headed "Farm value of pork from waste" to line 4.

Line 5. Credit stock only with manure produced in the barn and in the yards. When stock runs on pasture make no credit for the manure dropped on the pasture. Carefully estimate the quantity of manure (including bedding) that was produced in the barn, or in dry lot by stock, and place a value upon this manure before it leaves the feed yard.

Following are the approximate values of manure on farms where the whole farm is covered with manure about once in every six years. Value based upon market values of nitrogen, phosphoric acid, and potash in manure when corn sells around \$1 and \$1.50 at the farm:

APPROXIMATE VALUE OF A TON OF MANURE

(One ton is equal to approximately 50 bushels of manure.)

| KIND OF MANURE. | MANURE PRODUCED ON CONCRETE FEEDING FLOOR. | | MANURE LYING ON DIRT FLOOR, NOT HAULED UNTIL FALL. | |
|-----------------|--|--------------------|--|--------------------|
| | CORN AT \$1.00. | CORN AT \$1.50. | CORN AT \$1.00. | CORN AT \$1.50. |
| Horse | \$2. 00 to \$2. 75 | \$2. 50 to \$3. 65 | \$1. 40 to \$1. 80 | \$1. 75 to \$2. 50 |
| Cow | 1. 25 to 2. 00 | 2. 00 to 3. 00 | 1. 00 to 1. 50 | 1. 50 to 2. 25 |
| Steer | 1. 25 to 2. 00 | 2. 00 to 3. 00 | 1. 00 to 1. 50 | 1. 50 to 2. 25 |
| Sheep | 2. 50 to 3. 80 | 4. 00 to 5. 00 | 1. 75 to 2. 75 | 3. 00 to 3. 50 |
| Pig | 2. 50 to 3. 50 | 3. 50 to 4. 75 | 1. 75 to 2. 50 | 2. 50 to 3. 25 |

Line 6. Add lines 1 through 5 and place total on line 6.

Line 7. Transfer total of page 4 to line 7.

Line 8. Transfer total of "Value" column on page 11 to line 8.

Line 9. Add lines 7 and 8.

Line 10. Subtract line 9 from line 6.

Line 11. Transfer balance at bottom of page 2 to line 11.

Line 12. Total page 12 and carry total forward to top of page 13. Total page 13 and transfer this total to line 12.

Line 13. Total page 14 and carry total forward to top of page 15. Total page 15 and transfer the balance of "Amount paid" column to line 13.

Line 14. Be sure the stock in this record has eaten all feeds entered on page 16.

Before totaling page 16 take out all feeds that were not actually fed to this stock, then total page 16 and transfer "Total value" to line 14.

Line 15. Total page 17 and carry to line 15.

Line 16. Total column "Farm value of corn in waste" on the *upper* half of page 18 and carry this total to line 16.

Line 17. Total all columns headed "Man hours" on pages 20 and 21. Add totals of all these columns together and carry number of man hours to line 17. To arrive at a proper charge per hour for man labor, add to cash wage of a hand the value of board he gets and other things (as use of house, garden space, horses, auto, chickens, meat, etc.), and divide this total by the hours of labor this man performs during the year. On farms carrying cows or feeding stock a good hand should perform from 2,800 to 3,200 hours of labor in a year. The farmer should place a value on his own labor at about what he would pay a good hired man.

Line 18. Total all columns headed "Horse hours" on pages 20 and 21. Add totals of all these columns together and carry number of horse hours to line 18. A good year's work for a farm horse is 1,200 or 1,400 hours of labor. Most horses as they are used on mixed grain and live-stock farms work about 850 to 1,100 hours yearly.

Line 19. The average investment is considered one-half the value of the beginning and closing equipment inventories (page 2) plus one-half the opening and closing inventories of the live stock (pages 4 and 5). When feeder stock is bought and sold within the year figure interest upon the purchase price of this stock (line 9) plus one-half the value of feed and bedding charged to the stock (lines 13 and 14) for the actual number of days this stock is on the farm, to this add interest on one-half the value of the beginning and closing equipment inventories (page 2) for twelve months. Charge interest rate upon stock and feeds comparable to the rate which must be paid upon nine to twelve month loans; charge interest rate upon equipment comparable to the rate which must be paid upon long time loans.

Line 20. Add lines 11 to 19, inclusive. Take five per cent of this sum and place on line 20.

Line 21. Add lines 11 to 20, inclusive, and place opposite "Total expense."

Line 22. Subtract line 21 from line 10. If line 21 carries the larger figure there is a loss in the live-stock enterprise.

